THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

EXPORT CHARGES (IMPOSITION—CUSTOMS) AMENDMENT BILL 2019
EXPORT CHARGES (IMPOSITION—EXCISE) AMENDMENT BILL 2019
EXPORT CHARGES (IMPOSITION—GENERAL) AMENDMENT BILL 2019

EXPLANATORY MEMORANDUM

(Circulated by authority of the Minister for Agriculture, Senator the Hon Bridget McKenzie)
GENERAL OUTLINE
The Export Charges (Imposition—Customs) Amendment Bill 2019, the Export Charges (Imposition—Excise) Amendment Bill 2019 and the Export Charges (Imposition—General) Amendment Bill 2019 (the Imposition Amendment Bills) will make consequential amendments to the:

- *Export Charges (Imposition—Customs) Act 2015*, which provides for charges relating to the export of goods where the charge is a duty of customs within the meaning of section 55 of the Constitution;
- *Export Charges (Imposition—Excise) Act 2015*, which provides for charges relating to the export of goods where the charge is a duty of excise within the meaning of section 55 of the Constitution; and
- *Export Charges (Imposition—General) Act 2015*, which provides for charges relating to the export of goods where the charge is not a duty of customs or excise within the meaning of section 55 of the Constitution.

As with the current legislation, the Imposition Amendment Bills will not impose any charges or have any financial impacts. They will create an appropriate legal structure for the recovery of costs through the imposition of charges, as a cost recovery levy, rather than a cost recovery fee. This legislation will sit alongside the legislative mechanism to impose cost recovery fees for fee-bearing activities in accordance with the Export Control Bill 2019 (the 2019 Bill).

The Imposition Amendment Bills will ensure that any changes to charges resulting from the enactment of the 2019 Bill, could continue to be incorporated into the regulations. To facilitate this alignment, the Imposition Amendment Bills will commence at the same time as the 2019 Bill.

*Export Charges (Imposition—Customs) Amendment Bill 2019*

The Export Charges (Imposition—Customs) Amendment Bill 2019 (the Customs Imposition Bill) will make changes to the *Export Control (Imposition—Customs) Act 2015* (the Customs Imposition Act) consequential on the enactment of the 2019 Bill and the proposed repeal of the *Export Charges (Collection) Act 2015*. The amendments will clarify the application of the Customs Imposition Act to the external Territories and other areas, and remove the reference to ‘regulated goods’ and ‘regulated matter’ to remove possible confusion with the concept of ‘prescribed goods’ used in the 2019 Bill.

*Export Charges (Imposition—Excise) Amendment Bill 2019*

The Export Charges (Imposition—Excise) Amendment Bill 2019 (the Excise Imposition Bill) will make changes to the *Export Control (Imposition—Excise) Act 2015* (the Excise Imposition Act) consequential on the enactment of the 2019 Bill and the proposed repeal of the *Export Charges (Collection) Act 2015*. The amendments will clarify the application of the Excise Imposition Act to the external Territories and other areas, and remove the reference to ‘regulated goods’ and ‘regulated matter’ to remove possible confusion with the concept of ‘prescribed goods’ used in the 2019 Bill.
Export Charges (Imposition—General) Amendment Bill 2019

The Export Charges (Imposition – General) Amendment Bill 2019 (the General Imposition Bill) will make changes to the Export Control (Imposition—General) Act 2015 (the General Imposition Act) consequential on the enactment of the 2019 Bill and the proposed repeal of the Export Charges (Collection) Act 2015. The amendments will clarify the application of the General Imposition Act to the external Territories and other areas, and remove the reference to ‘regulated goods’ and ‘regulated matter’ to remove possible confusion with the concept of ‘prescribed goods’ used in the 2019 Bill.

FINANCIAL IMPACT STATEMENT

The Bill will have no financial impact on the Australian Government Budget.

STATEMENT OF COMPATIBILITY WITH HUMAN RIGHTS

The Imposition Amendment Bills are compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the Human Rights (Parliamentary Scrutiny) Act 2011 as they do not engage any human rights issues.

The full statement of compatibility with human rights for each amending Bill is attached to this explanatory memorandum.
NOTES ON CLAUSES

Export Charges (Imposition—Customs) Amendment Bill 2019

Part 1—Preliminary

Clause 1 Short title

This clause will provide that the Export Charges (Imposition—Customs) Amendment Bill 2019 (the Customs Imposition Bill), when enacted, may be cited as the Export Charges (Imposition—Customs) Amendment Act 2019.

Clause 2 Commencement

This clause will provide for the commencement of the whole of the Customs Imposition Bill at the same time as the commencement of section 3 of the Export Control Bill 2019 (the 2019 Bill). This will align the commencement of the amendments in the Customs Imposition Bill with the commencement of the 2019 Bill to ensure a seamless implementation of the 2019 Bill.

Clause 3 Schedules

This clause will provide that legislation that is specified in a Schedule to the Customs Imposition Bill will be amended or repealed as set out in the applicable items in the Schedule concerned. Any other item in a Schedule to the Customs Imposition Bill will have effect according to the terms of the Customs Imposition Bill.

Schedule 1—Amendments

Export Charges (Imposition—Customs) Act 2015

Item 1 – Section 4

Item 1 will repeal section 4 of the Export Charges (Imposition—Customs) Act 2015 (Customs Imposition Act) and insert a new clause 4 to deal with the application of the Customs Imposition Act to the external Territories and other areas. The effect of new clause 4 will be to align the application of the Customs Imposition Act with the 2019 Bill by providing that the Customs Imposition Act extends to the same external Territories or other areas as the 2019 Bill. Rules made for the purposes of subclause 8(2) of the 2019 Bill may extend the 2019 Bill, or any provisions of the 2019 Bill, to an external Territory, an area adjacent to an external Territory or an area outside the Australian fishing zone in relation to which the Fisheries Management Act 1991 applies.

Item 2 – Section 5

Item 2 will repeal section 5 of the Customs Imposition Act as the definitions of ‘regulated goods’ and ‘regulated matter’ in this section will no longer be required. These expressions will not be used in the amended Customs Imposition Act.

Item 3 – Part 2 (heading)

Item 3 will amend the heading to Part 2 of the Customs Imposition Act consequential on removing the reference to ‘regulated goods’ and replacing it with a reference to ‘certain
goods’.

**Item 4 – Subsection 7(1)**

Item 4 will omit the term ‘regulated goods’ from subsection 7(1) of the Customs Imposition Act and substitute the words ‘a kind of goods covered by the Export Control Act 2019’. The amendment will enable the regulations to prescribe charges in relation to a kind of good (certain goods) covered by the 2019 Bill and will align the language in the Customs Imposition Act with the language that will be used in the 2019 Bill.

**Item 5 – Subsection 7(3)**

Item 5 will omit the words ‘regulated goods, and a single charge may be prescribed in relation to 2 or more kinds of regulated goods’ from subsection 7(3) of the Customs Imposition Act and substitute them with the words ‘kind of goods, and a single charge may be prescribed in relation to 2 or more kinds of goods’. The amendment will remove the term ‘regulated goods’ in the Customs Imposition Act and use the term ‘kind of goods’ to align the language in the Customs Imposition Act with the language that will be used in the 2019 Bill.

**Item 6 – Subsection 8(2)**

Item 6 will repeal subsection 8(2) of the Customs Imposition Act and substitute it with a new subclause 8(2). The effect of this amendment is to remove a reference to ‘regulated goods’ and substitute it with a reference to ‘kind of goods’. Subclause 8(2) will continue to provide that the Minister must be satisfied that the amount of the charge for the export of a kind of goods is set at a level that is designed to recover no more than the Commonwealth’s likely costs in connection with the export of those goods. The amendment will also align the language in the Customs Imposition Act with the language that will be used in the 2019 Bill.

**Item 7 – Section 9**

Item 7 will repeal section 9 of the Customs Imposition Act, which provides for the regulations to prescribe persons who are liable to pay charges in relation to the export of goods. This amendment will be a consequential amendment on the proposed repeal of the Export Charges (Collection) Act 2015 by the Export Control (Consequential Amendments and Transitional Provisions) Bill 2019 and the inclusion of collection and other matters relating to fees and charges in Part 4 of Chapter 11 of the 2019 Bill. The amendment will also ensure that the Customs Imposition Act will not include matters that do not relate to the imposition of charges.

**Item 8 – Part 3 (heading)**

Item 8 will repeal the heading to Part 3 of the Customs Imposition Act and substitute it with a new heading: Part 3 – Charges in relation to certain matters relating to the export of certain goods. The amendment will be consequential on removing references to ‘regulated matters’ and ‘regulated goods’ and replacing those references with ‘certain matters’ and ‘certain goods’.

**Item 9 – Subsection 11(1)**

Item 9 will repeal subsection 11(1) of the Customs Imposition Act and substitute it with a new subclause 11(1). The amendment will align the language in the Customs Imposition Act
with the language in the 2019 Bill. The amendment will also ensure that charges will only be imposed in relation to matters covered by the 2019 Bill.

**Item 10 – Subsection 11(3)**

Item 10 will omit the words ‘regulated matter, and a single charge may be prescribed in relation to 2 or more regulated matters’ from subsection 11(3) of the Customs Imposition Act and substitute them with the words ‘matter, and a single charge may be prescribed in relation to 2 or more matters’. The amendment will align the language in the Customs Imposition Act with the language that will be used in the 2019 Bill.

**Item 11 – Subsection 12(2)**

Item 11 will repeal subsection 12(2) of the Customs Imposition Act and substitute it with a new subclause 12(2). The effect of this amendment will be to remove reference to ‘prescribing a charge in relation to a regulated matter’ and substituting it with a reference to ‘prescribing a charge in relation to a matter’. This will remove the reference to ‘regulated matter’ to be consistent with the language that will be used in the 2019 Bill. Subclause 12(2) will continue to provide that the Minister must be satisfied that the amount of the charge is set at a level that is designed to recover no more than the Commonwealth’s likely costs in connection with the matters.

**Item 12 – Section 13**

Item 12 will repeal section 13 of the Customs Imposition Act, which provides for the regulations to prescribe persons who are liable to pay charges in relation to a matter relating to the export of goods. This amendment will be a consequential amendment on the proposed repeal of the Export Charges (Collection) Act 2015 by the Export Control (Consequential Amendments and Transitional Provisions) Bill 2019 and the inclusion of collection and other matters for fees and charges in Part 4 of Chapter 11 of the 2019 Bill. The amendment also ensures that the Customs Imposition Act does not include matters that do not relate to the imposition of charges.
Export Charges (Imposition—Excise) Amendment Bill 2019

Part 1—Preliminary

Clause 1 Short title

This clause will provide that the Export Charges (Imposition—Excise) Amendment Bill 2019 (the Excise Imposition Bill), when enacted, may be cited as the Export Charges (Imposition—Excise) Amendment Act 2019.

Clause 2 Commencement

This clause will provide for the commencement of the whole of the Excise Imposition Bill at the same time as the commencement of section 3 of the Export Control Bill 2019 (the 2019 Bill). This will align the commencement of the amendments in the Excise Imposition Bill with the commencement of the 2019 Bill to ensure a seamless implementation of the 2019 Bill.

Clause 3 Schedules

This clause will provide that legislation that is specified in a Schedule to the Excise Imposition Bill will be amended or repealed as set out in the applicable items in the Schedule concerned. Any other item in a Schedule to the Excise Imposition Bill will have effect according to the terms of the Excise Imposition Bill.

Schedule 1—Amendments

Export Charges (Imposition—Excise) Act 2015

Item 1 – Section 4

Item 1 will repeal section 4 of the Export Charges (Imposition—Excise) Act 2015 (Excise Imposition Act) and insert a new clause 4 to deal with the application of the Excise Imposition Act to the external Territories and other areas. The effect of new clause 4 will be to align the application of the Excise Imposition Act with the 2019 Bill by providing that the Excise Imposition Act extends to the same external Territories or other areas as the 2019 Bill. Rules made for the purposes of subclause 8(2) of the 2019 Bill may extend the 2019 Bill, or any provisions of the 2019 Bill, to an external Territory, an area adjacent to an external Territory or an area outside the Australian fishing zone in relation to which the Fisheries Management Act 1991 applies.

Item 2 – Section 5

Item 2 will repeal section 5 of the Excise Imposition Act as the definitions of ‘regulated goods’ and ‘regulated matter’ in this section will no longer be required. These expressions will not be used in the amended Excise Imposition Act.

Item 3 – Part 2 (heading)

Item 3 will amend the heading to Part 2 of the Excise Imposition Act consequential on removing the reference to ‘regulated goods’ and replacing it with a reference to ‘certain goods’.
Item 4 – Subsection 7(1)

Item 4 will omit the term ‘regulated goods’ from subsection 7(1) of the Excise Imposition Act and substitute the words ‘a kind of goods covered by the Export Control Act 2019’. The amendment will enable the regulations to prescribe charges in relation to a kind of good covered by the 2019 Bill and will align the language in the Excise Imposition Act with the language that will be used in the 2019 Bill.

Item 5 – Subsection 7(3)

Item 5 will omit the words ‘regulated goods, and a single charge may be prescribed in relation to 2 or more kinds of regulated goods’ from subsection 7(3) of the Excise Imposition Act and substitute them with the words ‘kind of goods, and a single charge may be prescribed in relation to 2 or more kinds of goods’. The amendment will remove the term ‘regulated goods’ in the Excise Imposition Act and use the term ‘kind of goods’ to align the language in the Excise Imposition Act with the language that will be used in the 2019 Bill.

Item 6 – Subsection 8(2)

Item 6 will repeal subsection 8(2) of the Excise Imposition Act and substitute it with a new subclause 8(2). The effect of this amendment is to remove a reference to ‘regulated goods’ and substitute it with a reference to ‘kind of goods’. Subclause 8(2) will continue to provide that the Minister must be satisfied that the amount of the charge for the export of a kind of goods is set at a level that is designed to recover no more than the Commonwealth’s likely costs in connection with the export of those goods. The amendment will also align the language in the Excise Imposition Act with the language that will be used in the 2019 Bill.

Item 7 – Section 9

Item 7 will repeal section 9 of the Excise Imposition Act, which provides for the regulations to prescribe persons who are liable to pay charges in relation to the export of goods. This amendment will be a consequential amendment on the proposed repeal of the Export Charges (Collection) Act 2015 by the Export Control (Consequential Amendments and Transitional Provisions) Bill 2019 and the inclusion of collection and other matters for fees and charges in Part 4 of Chapter 11 of the 2019 Bill. The amendment will also ensure that the Excise Imposition Act will not include matters that do not relate to the imposition of charges.

Item 8 – Part 3 (heading)

Item 8 will repeal the heading to Part 3 of the Excise Imposition Act and substitute it with a new heading: Part 3 – Charges in relation to certain matters relating to the export of certain goods. The amendment will be consequential on removing references to ‘regulated matters’ and replacing those references with ‘certain matters’ and ‘certain goods’.

Item 9 – Subsection 11(1)

Item 9 will repeal subsection 11(1) of the Excise Imposition Act and substitute it with a new subclause 11(1). The amendment will align the language in the Excise Imposition Act with the language in the 2019 Bill. The amendment will also ensure that charges will only be imposed in relation to matters covered by the 2019 Bill.

Item 10 – Subsection 11(3)
Item 10 will omit the words ‘regulated matter, and a single charge may be prescribed in relation to 2 or more regulated matters’ from subsection 11(3) of the Excise Imposition Act and substitute them with the words ‘matter, and a single charge may be prescribed in relation to 2 or more matters’. The amendment will align the language in the Excise Imposition Act with the language that will be used in the 2019.

**Item 11 – Subsection 12(2)**

Item 11 will repeal subsection 12(2) of the Excise Imposition Act and substitute it with a new subclause 12(2). The effect of this amendment is to remove reference to ‘prescribing a charge in relation to a regulated matter’ and substitute it with a reference to ‘prescribing a charge in relation to a matter’. This will remove the reference to ‘regulated matter’ to be consistent with the language that will be used in the 2019 Bill. Subclause 12(2) will continue to provide that the Minister must be satisfied that the amount of the charge is set at a level that is designed to recover no more than the Commonwealth’s likely costs in connection with the matters.

**Item 12 – Section 13**

Item 12 will repeal section 13 of the Excise Imposition Act, which provides for the regulations to prescribe persons who are liable to pay charges in relation to a matter relating to the export of goods. This amendment will be a consequential amendment on the proposed repeal of the *Export Charges (Collection) Act 2015* by the Export Control (Consequential Amendments and Transitional Provisions) Bill 2019 and the inclusion of collection and other matters for fees and charges in Part 4 of Chapter 11 of the 2019 Bill. The amendment will also ensure that the Excise Imposition Act does not include matters that do not relate to the imposition of charges.
Export Charges (Imposition—General) Amendment Bill 2019

Part 1—Preliminary

Clause 1 Short title

This clause will provide that the Export Charges (Imposition—General) Amendment Bill 2019 (the General Imposition Bill), when enacted, may be cited as the Export Charges (Imposition—General) Amendment Act 2019.

Clause 2 Commencement

This clause will provide for the commencement of the whole of the General Imposition Bill at the same time as the commencement of section 3 of the Export Control Bill 2019 (the 2019 Bill). This will align the commencement of the amendments in the General Imposition Bill with the commencement of the 2019 Bill to ensure a seamless implementation of the 2019 Bill.

Clause 3 Schedules

This clause will provide that legislation that is specified in a Schedule to the General Imposition Bill will be amended or repealed as set out in the applicable items in the Schedule concerned. Any other item in a Schedule to the General Imposition Bill will have effect according to the terms of the General Imposition Bill.

Schedule 1—Amendments

Export Charges (Imposition—General) Act 2015

Item 1 – Section 4

Item 1 will repeal section 4 of the Export Charges (Imposition—General) Act 2015 (General Imposition Act) and insert a new clause 4 to deal with the application of the General Imposition Act to the external Territories and other areas. The effect of new clause 4 will be to align the application of the General Imposition Act with the 2019 Bill by providing that the General Imposition Act extends to the same external Territories or other areas as the 2019 Bill. Rules made for the purposes of subclause 8(2) of the 2019 Bill may extend the 2019 Bill, or any provisions of the 2019 Bill, to an external Territory, an area adjacent to an external Territory or an area outside the Australian fishing zone in relation to which the Fisheries Management Act 1991 applies.

Item 2 – Section 5

Item 2 will repeal section 5 of the General Imposition Act as the definitions of ‘regulated goods’ and ‘regulated matter’ in this section will no longer be required. These expressions will not be used in the amended General Imposition Act.

Item 3 – Part 2 (heading)

Item 3 will amend the heading to Part 2 of the General Imposition Act consequential on removing the reference to ‘regulated goods’ and replacing it with a reference to ‘certain goods’.
Item 4 – Subsection 7(1)

Item 4 will omit the term ‘regulated goods’ from subsection 7(1) of the General Imposition Act and substitute the words ‘a kind of goods covered by the Export Control Act 2019’. The amendment will enable the regulations to prescribe charges in relation to a kind of good covered by the 2019 Bill and will align the language in the General Imposition Act with the language that will be used in the 2019 Bill.

Item 5 – Subsection 7(3)

Item 5 will omit the words ‘regulated goods, and a single charge may be prescribed in relation to 2 or more kinds of regulated goods’ from subsection 7(3) of the General Imposition Act and substitute them with the words ‘kind of goods, and a single charge may be prescribed in relation to 2 or more kinds of goods’. The amendment will remove the term ‘regulated goods’ in the General Imposition Act and use the term ‘kind of goods’ to align the language in the General Imposition Act with the language that will be used in the 2019 Bill.

Item 6 – Subsection 8(2)

Item 6 will repeal subsection 8(2) of the General Imposition Act and substitute it with a new subclause 8(2). The effect of this amendment is to remove a reference to ‘regulated goods’ and substitute it with a reference to ‘kind of goods’. Subclause 8(2) will continue to provide that the Minister must be satisfied that the amount of the charge for the export of a kind of goods is set at a level that is designed to recover no more than the Commonwealth’s likely costs in connection with the export of those goods. The amendment will also align the language in the General Imposition Act with the language that will be used in the 2019 Bill.

Item 7 – Section 9

Item 7 will repeal section 9 of the General Imposition Act, which provides for the regulations to prescribe persons who are liable to pay charges in relation to the export of goods. This amendment will be a consequential amendment on the proposed repeal of the Export Charges (Collection) Act 2015 in the Export Control (Consequential Amendments and Transitional Provisions) Bill 2019 and the inclusion of collection and other matters for fees and charges in Part 4 of Chapter 11 of the 2019 Bill. The amendment will also ensure that the General Imposition Act does not include matters that do not relate to the imposition of charges.

Item 8 – Part 3 (heading)

Item 8 will repeal the heading to Part 3 of the General Imposition Act and substitute it with a new heading: Part 3 – Charges in relation to certain matters relating to the export of certain goods. The amendment will be consequential on removing references to ‘regulated matters’ and ‘regulated goods’ and replacing those references with ‘certain matters’ and ‘certain goods’.

Item 9 – Subsection 11(1)

Item 9 will repeal subsection 11(1) of the General Imposition Act and substitute it with a new subclause 11(1). The amendment will align the language in the General Imposition Act with the language in the 2019 Bill. The amendment will also ensure that charges will only be imposed in relation to matters covered by the 2019 Bill.
**Item 10 – Subsection 11(3)**

Item 10 will omit the words ‘regulated matter, and a single charge may be prescribed in relation to 2 or more regulated matters’ from subsection 11(3) of the General Imposition Act and substitute them with the words ‘matter, and a single charge may be prescribed in relation to 2 or more matters’. The amendment will align the language in the General Imposition Act with the language that will be used in the 2019 Bill.

**Item 11 – Subsection 12(2)**

Item 11 will repeal subsection 12(2) of the General Imposition Act and substitute it with a new subclause 12(2). The effect of this amendment is to remove reference to ‘prescribing a charge in relation to a regulated matter’ and substitute it with a reference to “prescribing a charge in relation to a matter”. This will remove the reference to ‘regulated matter’ to be consistent with the language that will be used in the 2019 Bill. Subclause 12(2) will continue to provide that the Minister must be satisfied that the amount of the charge is set at a level that is designed to recover no more than the Commonwealth’s likely costs in connection with the matters.

**Item 12 – Section 13**

Item 12 will repeal section 13 of the General Imposition Act, which provides for the regulations to prescribe persons who are liable to pay charges in relation to a matter relating to the export of goods. This amendment will be a consequential amendment on the proposed repeal of the Export Charges (Collection) Act 2015 by the Export Control (Consequential Amendments and Transitional Provisions) Bill 2019 and the inclusion of collection and other matters for fees and charges in Part 4 of Chapter 11 of 2019 Bill. The amendment also ensures that the General Imposition Act does not include matters that do not relate to the imposition of charges.
STATEMENT OF COMPATIBILITY WITH HUMAN RIGHTS

_Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011_

Export Charges (Imposition—Customs) Amendment Bill 2019

The Export Charges (Imposition—Customs) Amendment Bill 2019 (the Customs Imposition Bill) is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Overview of the Bill

The Customs Imposition Bill will make amendments to the *Export Charges (Imposition—Customs) Act 2015* (the Customs Imposition Act) consequential on the enactment of the Export Control Bill 2019 (the 2019 Bill) and the proposed repeal of the *Export Charges (Collection) Act 2015*.

Human rights implications

The Customs Imposition Act enables the imposition of charges relating to the export of goods where the charge is a duty of customs within the meaning of section 55 of the Constitution. The Customs Imposition Bill will make changes to the Customs Imposition Act consequential on the enactment of the 2019 Bill. The amendments will clarify the application of the Customs Imposition Act to the external Territories and other areas, and remove the reference to ‘regulated goods’ and ‘regulated matter’ to remove possible confusion with the concept of ‘prescribed goods’ used in the 2019 Bill.

The Customs Imposition Act does not itself set the amount of the charges and does not impose any financial impacts. The Customs Imposition Act authorises the imposition of charges prescribed in regulations to enable cost recovery of corporate and supporting export certification activities provided to those persons that export or deal with exported goods.

For these reasons, the Customs Imposition Bill does not engage any of the applicable human rights or freedoms.

Conclusion

The Customs Imposition Bill is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011* as it does not engage any human rights issues.

(Circulated by authority of the Minister for Agriculture, Senator the Hon Bridget McKenzie)
STATEMENT OF COMPATIBILITY WITH HUMAN RIGHTS

Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011

Export Charges (Imposition—Excise) Amendment Bill 2019

The Export Charges (Imposition—Excise) Amendment Bill 2019 (the Excise Imposition Bill) is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the Human Rights (Parliamentary Scrutiny) Act 2011.

Overview of the Bill

The Excise Imposition Bill will make amendments to the Export Charges (Imposition—Excise) Act 2015 (the Excise Imposition Act) consequential on the enactment of the Export Control Bill 2019 (the 2019 Bill) and the proposed repeal of the Export Charges (Collection) Act 2015.

Human rights implications

The Excise Imposition Act enables the imposition of charges relating to the export of goods where the charge is a duty of excise within the meaning of section 55 of the Constitution. The Excise Imposition Bill will make changes to the Excise Imposition Act consequential on the enactment of the 2019 Bill. The amendments will clarify the application of the Excise Imposition Act to the external Territories and other areas, and remove the reference to ‘regulated goods’ and ‘regulated matter’ to remove possible confusion with the concept of ‘prescribed goods’ used in the 2019 Bill.

The Excise Imposition Act does not itself set the amount of the charges and does not impose any financial impacts. The Excise Imposition Act authorises the imposition of charges prescribed in regulations to enable cost recovery of corporate and supporting export certification activities provided to those persons that export or deal with exported goods.

For these reasons, the Excise Imposition Bill does not engage any of the applicable human rights or freedoms.

Conclusion

The Excise Imposition Bill is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the Human Rights

(Circulated by authority of the Minister for Agriculture,
Senator the Hon Bridget McKenzie)
STATEMENT OF COMPATIBILITY WITH HUMAN RIGHTS

Prepared in accordance with Part 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*

**Export Charges (Imposition—General) Amendment Bill 2019**

The Export Charges (Imposition—General) Amendment Bill 2019 (the General Imposition Bill) is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

**Overview of the Bill**

The General Imposition Bill will make amendments to the *Export Charges (Imposition—Excise) Act 2015* (the General Imposition Act) consequential on the enactment of the Export Control Bill 2019 (the 2019 Bill) and the proposed repeal of the *Export Charges (Collection) Act 2015*.

**Human rights implications**

The General Imposition Act enables the imposition of charges relating to the export of goods where the charge is not a duty of customs or excise within the meaning of section 55 of the Constitution. The General Imposition Bill will make changes to the General Imposition Act consequential on the enactment of the 2019 Bill. The amendments will clarify the application of the General Imposition Act to the external Territories and other areas, and remove the reference to ‘regulated goods’ and ‘regulated matter’ to remove possible confusion with the concept of ‘prescribed goods’ used in the 2019 Bill.

The General Imposition Act does not itself set the amount of the charges and does not impose any financial impacts. The General Imposition Act authorises the imposition of charges prescribed in regulations to enable cost recovery of corporate and supporting export certification activities provided to those persons that export or deal with exported goods.

For these reasons, the General Imposition Bill does not engage any of the applicable human rights or freedoms.

**Conclusion**

The General Imposition Bill is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011* as it does not engage any human rights issues.

*(Circulated by authority of the Minister for Agriculture, Senator the Hon Bridget McKenzie)*